

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**W.T.R. Nos.1 to 4 of 1989
Date of Decision:28.11.2006**

The Commissioner of Wealth-tax (Central), Ludhiana

.....Petitioner

Vs.

Bhagat Singh

.....Respondent

**CORAM:- HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL**

Present:- Mr. S.K.Garg Narwana, Advocate for the revenue.

ADARSH KUMAR GOEL, J.

The following question of law has been referred for opinion of this Court arising out of order passed by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh in W.T.A. Nos.348, 349/85, 43 & 44/86 in respect of assessment years 1978-79, 1979-80 & 1977-78:-

“Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in holding that investment declared by the assessee in the status of HUF belonged to the so-called HUF and could not be subjected to tax in the assessee's hands as individual?”

The revenue did not file the paper book to enable this Court to adjudicate upon the question referred.

On 25.9.2006, the following order was passed:-

“On request, adjourned to 28.11.2006, to enable the counsel for the revenue to complete the paper book.”

After the above order also, no paper book has been filed. The matter is pending for the last 17 years and pertains to assessment years 1978-79, 1979-80 & 1977-78.

In the above circumstances, the reference is returned unanswered.

**(ADARSH KUMAR GOEL)
JUDGE**

**November 28, 2006
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**(RAJESH BINDAL)
JUDGE**